

SIKKIM

GOVERNMENT



GAZETTE

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No. 322

EXCISE (ABK) DEPARTMENT
GOVERNMENT OF SIKKIM
GANGTOK

No.06 /Ex (Abk)

Dated: 11. 08. 2014

NOTIFICATION

In exercise of the powers conferred by section 23 of Sikkim Excise Act, 1992 (2 of 1992) and in supersession of Notification No. 23/Excise (Abk), dated 16/04/2011, published in Extraordinary Gazette number 198 dated 18/04/2011, the State Government hereby imposes the Excise Duty, Import Pass Fee, Bottling Fee and Export Pass Fee of all brands of various strength for consumption of Army Units located in Sikkim, Sikkim Armed Police, Police Check Post, Subsidiary Intelligence Bureau and Sashastra Seema Bal, Central Reserve Police Force and Indo Tibet Border Police etc. on:-

- (1) Indian Made Foreign Liquor /Beer/ Wine /Ready to Drink Manufactured in the State of Sikkim;
- (2) Indian Made Foreign Liquor /Beer /Wine /Ready to Drink Imported from other State; as under, namely:-

A. LIQUOR					
Sl. No.	Particular	Ex Factory Price including levies and commission (in Rs)	Excise Duty % on EFP	Bottling Fee	Import Pass Fee
1	Cheap Range	450 to 700	(EFP + $\frac{1}{2}$ of 450) x 50% (Excise duty in this case so computed should not be less than Rs. 285/- per case)	Rs. 101/- per case	Rs. 202/- per case

2	Regular Range	701 to 1500	(EFP + $\frac{1}{2}$ of 701) x 40% (Excise duty in this case so computed should not be less than Rs. 440/- per case)	-do-	-do-
3	Semi Premium	1501 to 2500	(EFP + $\frac{1}{2}$ of 1501) x 32% (Excise duty in this case so computed should not be less than Rs. 685/- per case)	-do-	-do-
4	Premium	2501 to 4000	(EFP + $\frac{1}{2}$ of 2501) x 27% (Excise duty in this case so computed should not be less than Rs. 925/- per case)	-do-	-do-
5	Deluxe	4001 and above	(EFP + $\frac{1}{2}$ of 4001) x 25% (Excise duty in this case so computed should not be less than Rs. 1315/- per case)	-do-	-do-

B. BEER				
Sl. No.	Particular	Excise Duty % on EFP	Bottling Fee	Import Pass Fee
1	Beer Manufactured in Sikkim	40% on EFP	NA	NA
2	Beer bottled in Sikkim for Company/ Firm located Outside Sikkim	40% on EFP	Rs. 15/- per case	NA
3	Beer Imported from Other States	40% on EFP	NA	Rs. 50/- per case

C. WINE				
Sl. No.	Particular	Excise Duty % on EFP	Bottling Fee	Import Pass Fee
1	Wine manufactured in Sikkim	20% on EFP	NA	NA
2	Wine manufactured in Sikkim for Company / Firm located outside Sikkim	25% on EFP	Rs. 101/- per case	NA
3	Wine Imported from Other State	30% on EFP	NA	Rs. 202/-per case

D. READY TO DRINK					
Sl. No.	Particular	Excise Duty % on EFP	Bottling Fee	Import Pass Fee per case (in Rs.)	Export Pass Fee
1	RTD Manufactured in Sikkim	15% on EFP	NA	-NA	Rs. 10/- per case
2	RTD Imported from Other States	25 % on EFP	NA	Rs. 50 /- per case	NA

2. This Notification shall come force on the date of its publication in the Official Gazette.

A.K. Yadav, IAS
Pr. Secretary
Excise (Abk.) Department
Government of Sikkim .

